

EXHIBIT 40

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

In re:

HIGHLAND CAPITAL MANAGEMENT, L.P.,¹

Debtor.

)
) Chapter 11
)
) Case No. 19-34054 (SGJ)
)
)
)
)

CERTIFICATE OF SERVICE

I, Elliser Silla, depose and say that I am employed by Kurtzman Carson Consultants LLC (“KCC”), the claims and noticing agent for the Debtor in the above-captioned case.

On July 27, 2021, at my direction and under my supervision, employees of KCC caused the following documents to be served via Electronic Mail upon the service list attached hereto as **Exhibit A**; and via First Class Mail upon the service list attached hereto as **Exhibit B**:

- **Fifth Monthly Fee Statement of Deloitte Tax LLP for Compensation for Services Rendered as Tax Services Provider to the Debtor for the Period from January 1, 2021 Through January 31, 2021** [Docket No. 2609]
- **Sixth Monthly Fee Statement of Deloitte Tax LLP for Compensation for Services Rendered as Tax Services Provider to the Debtor for the Period from February 1, 2021 Through February 28, 2021** [Docket No. 2610]
- **Sixth Interim Fee Application of FTI Consulting, Inc. as Financial Advisor for the Official Committee of Unsecured Creditors, for Compensation and Reimbursement of Expenses for the Period from March 1, 2021 Through and Including May 31, 2021** [Docket No. 2611]

Furthermore, on July 27, 2021, at my direction and under my supervision, employees of KCC caused the following documents to be served via First Class Mail upon the service list attached hereto as **Exhibit C**:

- **Fifth Monthly Fee Statement of Deloitte Tax LLP for Compensation for Services Rendered as Tax Services Provider to the Debtor for the Period from January 1, 2021 Through January 31, 2021** [Docket No. 2609]

¹ The Debtor’s last four digits of its taxpayer identification number are (6725). The headquarters and service address for the above-captioned Debtor is 300 Crescent Court, Suite 700, Dallas, TX 75201.



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- **Sixth Monthly Fee Statement of Deloitte Tax LLP for Compensation for Services Rendered as Tax Services Provider to the Debtor for the Period from February 1, 2021 Through February 28, 2021** [Docket No. 2610]

Dated: July 29, 2021

/s/ Elliser Silla

Elliser Silla

KCC

222 N Pacific Coast Highway, Suite 300

El Segundo, CA 90245

EXHIBIT A

Exhibit A

Fee App Parties List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Debtor	Highland Capital Management	Attn: Thomas Surgent	TSurgent@highlandcapital.com
US Trustee for Northern District of TX	Office of the United States Trustee	Lisa L. Lambert, Esq	lisa.l.lambert@usdoj.gov
US Trustee for District of DE	Office of the United States Trustee Delaware	Jane M. Leamy	jane.m.leafy@usdoj.gov
		Richard M. Pachulski, Jeffrey N. Pomerantz, Ira D. Kharasch, James E. O'Neill	rpachulski@pszjlaw.com; jpomerantz@pszjlaw.com; ikharasch@pszjlaw.com; joneill@pszjlaw.com
Counsel for the Debtor	Pachulski Stang Ziehl & Jones LLP		mclemente@sidley.com; alyssa.russell@sidley.com; ebromagen@sidley.com
Counsel to Official Committee of Unsecured Creditors	Sidley Austin LLP	Matthew Clemente, Alyssa Russell, Elliot A. Bromagen	

EXHIBIT B

Exhibit B
 Fee App Parties List
 Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
US Trustee for Northern District of TX	Office of the United States Trustee	Lisa L. Lambert, Esq	1100 Commerce Street, Room 976	Earle Cabell Federal Building		Dallas	TX	75242
US Trustee for District of DE	Office of the United States Trustee Delaware	Jane M. Leamy	J. Caleb Boggs Federal Building	844 King St Ste 2207	Lockbox 35	Wilmington	DE	19801
United States Bankruptcy Court	United States Bankruptcy Court	Honorable Stacey G. Jernigan	Northern District of Texas - Dallas Division	Earle Cabell Federal Building	1100 Commerce St., Rm. 1254	Dallas	TX	75242-1496

EXHIBIT C

Exhibit C

Fee App Party List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	City	State	Zip
Counsel to Official Committee of Unsecured Creditors	Sidley Austin LLP	Matthew Clemente, Alyssa Russell, Elliot A. Bromagen	One South Dearborn Street	Chicago	IL	60603